



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *General*

#### **50** Consequential amendments, &c. **U.K.**

- (1) In so far as is appropriate in consequence of section 5 a reference in an enactment, instrument or other document to the Commissioners of Customs and Excise, to customs and excise or to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (2) In so far as is appropriate in consequence of sections 6 and 7 a reference in an enactment, instrument or other document to any of the persons specified in section 6(2) or 7(3) (however expressed) shall be taken as a reference to an officer of Revenue and Customs.
- (3) In so far as is appropriate in consequence of this Act a reference in an enactment, instrument or other document to the Valuation Office of the Inland Revenue (however expressed) shall be taken as a reference to the Valuation Office of Her Majesty's Revenue and Customs.
- (4) The Treasury may by regulations make such provision as they think appropriate in consequence of section 5, 6 or 7 in respect of a reference in an enactment (however expressed) to—
  - (a) the Commissioners of Inland Revenue (or to a Commissioner),
  - (b) the Commissioners of Customs and Excise (or to a Commissioner),
  - (c) customs,
  - (d) customs and excise,
  - (e) Inland Revenue, or
  - (f) any of the persons specified in section 6(2) or 7(3).
- (5) Regulations under subsection (4) in respect of a reference in an enactment—

**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Section 50 is up to date with all changes known to be in force on or before 27 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (a) may amend an enactment,
  - (b) may make incidental and consequential provision,
  - (c) shall be made by statutory instrument, and
  - (d) shall not be made unless a draft has first been laid before, and approved by resolution of, each House of Parliament.
- (6) Schedule 4 (consequential amendments, &c.) shall have effect (and is without prejudice to the generality of subsections (1) to (4)).
- (7) Subsections (1) to (4) shall, subject to any express provision to the contrary, have effect in relation to enactments passed or made, and instruments and documents issued, whether before or after the passing of this Act.

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**Commencement Information**

**II** [S. 50](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)